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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:	
In re:	:	Chapter 11
	:	
DELPHI CORPORATION, <i>et al.</i> ,	:	Case No. 05-44481 (RDD)
	:	Jointly Administered
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DELPHI CORPORATION, <i>et al.</i> ,	:	
	:	Adv. Pro. No. 07-02556 (RDD)
Plaintiffs,	:	
	:	
-against-	:	
	:	
VISHAY AMERICAS, INC.,	:	
	:	
Defendant.	:	
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**REPLY MEMORANDUM OF LAW IN SUPPORT OF MOTION OF VISHAY
AMERICAS, INC. TO DISMISS COMPLAINT WITH PREJUDICE**

Defendant Vishay Americas, Inc. (“Vishay”), by its undersigned counsel, files this reply to Reorganized Debtors’ Response to Motions to Vacate Certain Orders and Dismiss Adversary Actions. Defendant joins and adopts the reply briefs of Hewlett Packard (Adv. P. 07-02262), Johnson Controls (Adv. P. 07-2348), Wagner Smith (Adv. P. 07-02581), Affinia Group Holdings, Inc. (Adv. P. 07-2198) and all other reply briefs (the “Replies”), along with the primary briefs and motions (the “Motions”) filed by defendants in avoidance actions filed in the

above-captioned bankruptcy proceedings. In the interests of legal and judicial efficiency, Defendant will not reiterate the arguments which have already been made in the Replies. Instead, Defendant hereby incorporates by reference, as if fully stated herein, the arguments and requests for relief set forth in the Motions and Replies.

Dated: July 2, 2010

Respectfully submitted,

By: /s/ P. Bradley O'Neill
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